

LAW RELATING TO ASSESSMENT...

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ISSUED FROM
THE OFFICE OF
THE TAX COMMISSION OF OHIO
COLUMBUS

LAW RELATING TO
ASSESSMENT
OF REAL ESTATE

FROM
THE GENERAL CODE
OF OHIO

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Ohio. Laws, statutes, etc.

LAW RELATING

—TO—

Assessment of Real Estate
For Taxation

—FROM—

THE GENERAL CODE OF OHIO



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DEFINITIONS.

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SECTION

5324. "Investment in stocks."
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SECTION 5320. The word "person" as used in this title, includes firms, companies, associations and corporations; words in the singular number include the plural number, and words in the plural number include the singular number; and words in the masculine gender include the feminine and neuter genders. (R. S. Sec. 2730.)

Meaning of word "person."

SECTION 5321. The terms "personal tax" and "tax on personal property" as so used, include all taxes, excepting only the tax upon real estate specifically as such. (R. S. Sec. 2860.)

"Personal tax."

SECTION 5322. The terms "real property" and "land" as so used, include not only land itself, whether laid out in town lots or otherwise, with all things contained therein but also, unless otherwise specified, all buildings, structures, improvements, and fixtures of whatever kind thereon, and all rights and privileges belonging, or appertaining thereto. (R. S. Sec. 2730.)

"Real property" and "land."

SECTION 5323. The term "investment in bonds" as so used, includes all moneys in bonds, certificates of indebtedness, or other evidences of indebtedness of whatever kind, whether issued by incorporated or unincorporated companies, towns, cities, villages, townships, counties, states, or other incorporations, or by the United States, held by persons residing in this state, whether for themselves or others. (R. S. Sec. 2730.)

"Investment in bonds."

SECTION 5324. The term "investment in stocks" as so used, includes all moneys invested in the capital or stock of a bank whether incorporated under the laws of this state or the United States, or an association, corporation, joint stock company, or other company, the capital or stock of which is or may be divided into shares, which are transferable by each owner without the consent of the other partners or stockholders, for the taxation of which no special provision is made by law, held by persons residing within this state, either for themselves or others. (R. S. Sec. 2730.)

"Investment in stocks."

SECTION 5325. The term "personal property" as so used, includes first, every tangible thing being the subject of ownership, whether animate or inanimate, other than money, and not forming part of a parcel of real property, as hereinbefore defined; second, the capital stock, undivided profits, and all other means not forming part of the capital stock of every company, whether incorporated or unincorporated, and every share, portion, or interest in

"Personal property."

such stocks, profits, or means, by whatsoever name designated, inclusive of every share or portion, right, or interest either legal or equitable, in and to every ship, vessel, or boat, of whatsoever name or description, used or designed to be used either exclusively or partially in navigating any of the waters within or bordering on this state, whether such ship, vessel, or boat is within the jurisdiction of this state or elsewhere, and whether it has been enrolled, registered, or licensed at a collector's office, or within a collection district in this state, or not; third, money loaned on pledge or mortgage of real estate, although a deed or other instrument may have been given for it, if between the parties thereto it is considered as security merely. (R. S. Sec. 2730.)

"Money" or
"moneys."

SECTION 5326. The term "money" or "moneys," as so used, includes any surplus or undivided profits held by societies for savings or banks having no capital stock, gold and silver coin, bank notes of solvent banks, in actual possession, and every deposit which the person owning, holding in trust, or having the beneficial interest therein, is entitled to withdraw in money on demand. (R. S. Sec. 2730.)

"Credits."

SECTION 5327. The term "credits" as so used, means the excess of the sum of all legal claims and demands, whether for money or other valuable thing, or for labor or service due or to become due to the person liable to pay taxes thereon, including deposits in banks or with persons in or out of the state, other than such as are held to be money, as hereinbefore defined, when added together, estimating every such claim or demand at its true value in money, over and above the sum of legal bona fide debts owing by such person. In making up the sum of such debts owing, there shall not be taken into account an obligation to a mutual insurance company, nor an unpaid subscription to the capital stock of a joint stock company, nor a subscription for a religious, scientific, literary, or charitable purpose; nor an acknowledgement of indebtedness, unless founded on some consideration actually received, and believed at the time of making such acknowledgement to be a full consideration therefor; nor an acknowledgement made for the purpose of diminishing the amount of credits to be listed for taxation; nor a greater amount or portion of a liability as surety, than the person required to make the statement of such credits believes that such surety is in equity bound, and will be compelled to pay, or to contribute, in case there are no securities. Pensions receivable from the United States shall not be held to be credits; and no person shall be required to take into account in making up the amount of credits, a greater portion of any credits than he believes will be received or can be collected, or a greater portion of an obligation given to secure the payment of rent than the amount that has accrued on any lease and remains unpaid. (R. S. Sec. 2730.)

REAL ESTATE SUBJECT TO TAXATION.

TAXABLE PROPERTY.

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TAXABLE PROPERTY.

SECTION 5328. All real or personal property in this state, belonging to individuals or corporations, and all moneys, credits, investments in bonds, stocks, or otherwise, of persons residing in this state, shall be subject to taxation, except only such property as may be expressly exempted therefrom. Such property, moneys, credits, and investments shall be entered on the list of taxable property as prescribed in this title. (R. S. Sec. 2731.)

SECTION 5329. All tracts of land set apart for school or ministerial purposes, and sold by and under authority of law, and all lands which are hereafter sold by the United States, shall be subject to taxation as other lands in this state immediately after such sale. School or ministerial lands shall not be sold for taxes until the purchase money therefor is fully paid, but shall be returned as delinquent, and continue on the duplicate, with the taxes of each year charged thereon, and added to the tax and penalty due when they become delinquent, until payment is made, by the purchaser or his assigns, of such purchase money, with the tax and penalty, or the lands are resold by the county auditor, pursuant to the laws provided for the sale of such lands. (R. S. Sec. 2731.)

SECTION 5330. All lands held under lease for a term exceeding fifteen years, and not subject to re-valuation, belonging to the state, a municipal corporation, religious, scientific or benevolent society or institution, whether incorporated or unincorporated, or to trustees for free education only, and school and ministerial lands, shall be considered for all purposes of taxation as the property of the person or persons holding them, and shall be assessed in their names. (R. S. Sec. 2733.)

EXEMPT PROPERTY.

School houses,
churches,
colleges, etc.

SECTION 5349. Public school houses and houses used exclusively for public worship, the books and furniture therein and the ground attached to such buildings necessary for the proper occupancy, use and enjoyment thereof and not leased or otherwise used with a view to profit, public colleges and academies and all buildings connected therewith, and all lands connected with public institutions of learning, not used with a view to profit, shall be exempt from taxation. This section shall not extend to leasehold estates or real property held under the authority of a college or university of learning in this state, but leaseholds, or other estates or property, real or personal, the rents, issues, profits and income of which is given to a city, village, school district, or subdistrict in this state, exclusively for the use, endowment or support of schools for the free education of youth without charge, shall be exempt from taxation as long as such property, or the rents, issues, profits, or income thereof is used and exclusively applied for the support of free education by such city, village, district or subdistrict. (R. S. Sec. 2732.)

Graveyards.

SECTION 5350. Lands used exclusively as graveyards, or grounds for burying the dead, except such as are held by a person, company or corporation with a view to profit, or for the purpose of speculating in the sale thereof, shall be exempt from taxation. (R. S. Sec. 2732.)

State or U. S.
property.

SECTION 5351. Real or personal property belonging exclusively to the state or United States shall be exempt from taxation. (R. S. Sec. 2732.)

Courthouses,
jails, etc.

SECTION 5352. Buildings belonging to counties and used for holding courts, and for jails or county offices, with the ground, not exceeding ten acres in any county, on which such buildings are erected, shall be exempt from taxation. (R. S. Sec. 2732.)

Lands, etc., to
support poor.

SECTION 5353. Lands, houses and other buildings belonging to a county, township, city or village, used exclusively for the accommodation or support of the poor, and property belonging to institutions of public charity only, shall be exempt from taxation. (R. S. Sec. 2732.)

Armory
buildings, etc.

SECTION 5354. Buildings belonging to and used exclusively for armory purposes by lawfully organized military organizations which are fully armed and equipped at their own expense and lawfully made subject to all calls of the governor for troops in case of war, riot, insurrection or invasion, and the land owned and used as sites for the armory buildings of such military organizations, not leased or otherwise used with a view to profit, and moneys and credits appropriated solely to sustain, and belonging exclusively to, such organizations, shall be exempt from taxation. (R. S. Sec. 2732.)

SECTION 5355. Fire engines, property and other implements used for the extinguishment of fires, with the buildings used exclusively for the safe keeping thereof, and for the meeting of fire companies, whether belonging to a township, city or village, or to a fire company organized therein, shall be exempt from taxation. (R. S. Sec. 2732.)

Fire engines,
etc.

SECTION 5356. Market houses, public squares or other public grounds of a city, village or township, houses or halls used exclusively for public purposes or erected by taxation for such purposes, notwithstanding that parts thereof may be lawfully leased, shall be exempt from taxation. (R. S. Sec. 2732.)

Market
houses and
halls.

SECTION 5357. Works, machinery, pipe lines and fixtures belonging to a city or village and used exclusively for conveying water to it, or for heating or lighting it, shall be exempt from taxation. (R. S. Sec. 2732.)

Water works,
etc.

SECTION 5358. Stocks, or certificates of stock, in a corporation or railroad company, owned by a county, township, city or village, the money to acquire which was originally raised by taxation upon such county, township, city or village, shall be exempt from taxation. (R. S. Sec. 2732.)

Stocks.

SECTION 5359. Funds raised and set apart for the purpose of building monuments to the soldiers of this state, and monuments and monumental buildings, shall be exempt from taxation. (R. S. Sec. 2732.)

Monuments
and funds
therefor.

SECTION 5360. A resident of this state may deduct a sum, not exceeding one hundred dollars, to be exempt from taxation, from the aggregate listed value of his taxable personal property of any kind, except dogs, of which he is the actual owner. (R. S. Sec. 2732.)

Certain sum.

SECTION 5361. Lands held and used as the place of interment of a distinguished deceased person and as the place of a monument or memorial to such person, as provided for by the statutes of this state, together with funds or moneys raised or held for the purpose of maintaining or caring for such monument or memorial, and its place of erection, so long as they are held and used for such purpose, shall be exempt from taxation or assessment for any purpose. (R. S. Sec. 2732a.)

Certain lands
used as site
for monument.

SECTION 5362. Real estate held or occupied by an association or corporation, organized or incorporated under the laws of this state, relative to soldiers memorial associations, monumental building associations, or cemetery associations or corporations, which in the opinion of the trustees, directors or managers thereof, is necessary and proper to carry out the object intended for such association or corporation, shall be exempt from taxation. (83 v. 3 § 2.)

Lands held by
memorial as-
sociation.

Prehistoric
earthworks or
historic
buildings.

SECTION 5363. Lands in this state on which are situated prehistoric earthworks, or upon which was erected and still stands an historic building which is preserved in commemoration of historic events in the settlement and development of the state, and which are purchased by any person, association or company for the purpose of the preservation of such earthworks or historic building and are not held for profit but dedicated to public uses as prehistoric parks or as historic grounds, shall be exempt from taxation. The owners of such prehistoric parks or historic grounds may establish reasonable rules governing access thereto. (97 v. 49 §§ 1, 2.)

Property of
certain socie-
ties.

SECTION 5364. Real or personal property belonging to an incorporated post of the grand army of the republic, union veterans union, grand lodge of free and accepted masons, grand lodge of the independent order of odd fellows, grand lodge of the knights of pythias, association for the exclusive benefit, use and care of aged, infirm and dependent women, a religious or secret benevolent organization maintaining a lodge system, an incorporated association of ministers of any church, or incorporated association of commercial traveling men, an association which is intended to create a fund or is used or intended to be used for the care and maintenance of indigent soldiers of the late war, indigent members of said organizations, and the widows, orphans and beneficiaries of the deceased members of such organizations, and not operated with a view to profit or having as their principal object the issuance of insurance certificates of membership, and the interest or income derived therefrom, shall not be taxable, and the trustees of any such organizations shall not be required to return or list such property for taxation. (R. S. Sec. 2732-3.)

"Dunkers."

SECTION 5365. Moneys, funds or credits belonging to the representative body of Indiana meeting of friends or the religious society known as the German baptists or dunkers, in this state, which moneys, funds or credits or the income therefrom are exclusively used for the support of the poor of such denomination, society or congregation, shall be exempt from taxation. The person or persons having the care and supervision of such moneys, funds or credits, shall not be required to return or list them for taxation. (89 v. 383 § 1.)

CORPORATIONS GENERALLY AND BANKS AND BANKERS.

CORPORATIONS GENERALLY.	BANKS AND BANKERS.
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CORPORATIONS GENERALLY.

SECTION 5404. The president, secretary, and principal accounting officer of a canal or slackwater navigation company, turnpike company, plank-road company, bridge company, insurance company, telegraph company, or other joint stock company, except banking or other corporations whose taxation is specifically provided for, for whatever purpose they may have been created, whether incorporated by a law of this state or not, shall list for taxation, verified by the oath of the person so listing, all the personal property thereof, which shall include all real estate necessary to the daily operations of the company, moneys and credits of such company or corporation within the state, at the actual value in money. (R. S. Sec. 2744.)

Corporations generally.

SECTION 5405. Return shall be made to the several auditors of the respective counties where such property is situated, together with a statement of the amount thereof which is situated in each township, village, city, or ward therein. The value of all movable property shall be added to the stationary and fixed property and real estate, and apportioned to such wards, cities, villages, or townships, pro rata, in proportion to the value of the real estate and fixed property in said ward, city, village, or township. All property so listed shall be subject to and pay like taxes as other property listed in such ward, city, village, or township. Such accounting officer shall make return to the auditor of state during the month of May of each year of the aggregate amount of all property by him returned to the several auditors of the respective counties in which it is located. (R. S. Sec. 2744.)

Returns thereof.

SECTION 5406. The auditor of each county, on or before the first Monday of May, annually, shall furnish the president, secretary, principal accounting officer, or agent as provided in the next two preceding sections, the necessary blanks for the purpose of making such returns, but neglect or failure on the part of the county auditor to furnish such blanks shall not excuse such president, secretary, accountant, or agent, from making the returns within the

Duty of county auditor.

time specified herein. If the county auditor to whom returns are made is of the opinion that false or incorrect valuations have been made, that the property of the corporation or association has not been listed at its full value, or that it has not been listed in the location where it properly belongs, or if no return has been made to the county auditor, he must have the property valued and assessed. This section and the next preceding section shall not tax any stock or interest held by the state in a joint stock company. (R. S. Sec. 2744.)

BANKS AND BANKERS.

"Bank" and
"bankers"
defined.

SECTION 5407. A company, association, or person, not incorporated under a law of this state or of the United States, for banking purposes, who keeps an office or other place of business, and engages in the business of lending money, receiving money on deposit, buying and selling bullion, bills of exchange, notes, bonds, stocks, or other evidences of indebtedness, with a view to profit, is a bank, or banker, within the meaning of this chapter. (R. S. Sec. 2758.)

Shares or
capital of
banks, incor-
porated or un-
incorporated.

SECTION 5408. All the shares of the stockholders in an incorporated bank or banking association, located in this state, incorporated or organized under the laws of the state or of the United States, and all the shares of the stockholders in an unincorporated bank, located in this state, the capital stock of which is divided into shares held by the owners of such bank, and the capital employed, or the property representing it, in an unincorporated bank the capital stock of which is not divided into shares, located in this state, shall be listed at the true value in money, and taxed only in the city, ward, or village where such bank is located. (R. S. Sec. 2762.)

Tax on real
estate of
bank.

SECTION 5409. The real estate of a bank or banking association shall be taxed in the place where it is located, in like manner as the real estate of persons is taxed. (R. S. Sec. 2763.)

Names of
stockholders
and shares of
each

SECTION 5410. There shall be kept in the office at all times where the business of such bank or banking association is transacted, a full and correct list of the names and residences of the stockholders therein, and the number of shares held by each, which at all times during business hours shall be open to the inspection of all officers who are or may be authorized to list or assess the value of such shares for taxation. (R. S. Sec. 2764.)

Return made
by cashier,
etc., to audi-
tor

SECTION 5411. The cashier of each incorporated bank, and the cashier, manager or owner of each unincorporated bank, shall return to the auditor of the county in which such bank is located, between the first and second Mondays

of May, annually, a report in duplicate under oath, exhibiting in detail, and under appropriate heads, the resources and liabilities of such bank at the close of business on the Wednesday next preceeding the said second Monday, with a full statement of the names and residences of the stockholders therein, the number of shares held by each and the par value of each share, and of the amount of capital employed by unincorporated banks, not divided into shares, and the name, residence and proportional interest of each owner of such bank. (R. S. Sec. 2765.)

SECTION 5412. Upon receiving such report the county auditor shall fix the total value of the shares of such banks, and the value of the property representing the capital employed by unincorporated banks, the capital stock of which is not divided into shares, each, according to their true value in money, and deduct from the aggregate sum so found, of each, the value of the real estate included in the statement of resources as it stands on the duplicate. Thereupon he shall make and transmit to the annual state board of equalization for banks a copy of the report so made by the cashier, manager or owner with the valuation of such shares or property representing capital employed as so fixed by the auditor. (R. S. Sec. 2766.)

Auditor to fix value of bank shares or property.

SECTION 5413. If a bank fails to make and furnish to the county auditor the statement required, within the time herein fixed, the auditor shall examine the books of the bank; and also any officer or agent thereof under oath, with such other persons as he deems proper, and make such statement. The auditor shall have like powers, and the probate judge of the county shall exercise like powers, and perform like duties in aid of the auditor in the performance of his duties under this section, as are authorized by law in cases where the county auditor is informed, or has reason to believe, that any person has failed to make a return, or has made a false return for taxation. The statement so made out by the auditor shall stand as the statement required to be made by the cashier. (R. S. Sec. 2769.)

When bank fails to make return.

SECTION 5414. A bank officer who fails to make out and furnish to the county auditor the return required by section fifty-four hundred and eleven, or wilfully makes a false statement in such return, shall forfeit not more than one hundred dollars together with the costs and other expenses incurred by the auditor or other proper officer in obtaining such statement. (R. S. Sec. 2769.)

Penalty for making false return.

ASSESSING REAL ESTATE.

ASSESSORS.

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Meaning of word "assessor."

SECTION 5543. In this chapter the word "assessor" or the words "assessor of real estate" shall include the board of assessors of real property in all cities. Unless otherwise provided by law, all the duties prescribed in this chapter for an "assessor" or an "assessor of real estate" shall be incumbent on all boards of assessors of real estate in cities. (Codifying Commission.)

ASSESSORS OF REAL PROPERTY.

Election and qualification.

SECTION 3365. There shall be elected quadrennially, in each township and village by the qualified electors thereof an assessor of real property who shall have the qualifications of an elector. When a part only of a township lies within the corporate limits of a city or village such township assessor shall be elected by the electors of the township outside of such city or village. In each city there shall be elected by the electors thereof a board of five assessors who shall each have the qualifications of electors within such city. (100 v. 81 §§ 1, 9.)

General duties

SECTION 3366. Such township and village assessors and such boards of city assessors shall be the assessors of real property within such township, village or city and shall perform their duties as required by law only in the territory in which elected. Within and for their respective districts they shall have all the powers and perform all the duties conferred upon and required of them by law. If in a village or township such assessor, to enable him to complete within the time prescribed by law the proper listing and valuation of the real property therein, deems

it necessary, on the approval of the county auditor, he may appoint such assistants, as he and the auditor deem necessary, and the provisions of this chapter relative to giving bond, taking the oath of office and the fixing and payment of compensation applicable to village or township real estate assessors shall extend to and be applicable to such assistants. The compensation of an assistant shall not be greater than that provided for the assessor in the same township or village. In townships and villages the county, and in cities the mayor, president of council and county auditor shall determine and limit, between the dates provided, the time necessary for such assessor or board of assessors to perform the duties required of them by law. (100 v. 81 § 1; 101 v. § 9.)

SECTION 3367. Each assessor of real estate so elected or appointed shall file with the county auditor his bond payable to the state with at least one good surety to the acceptance of the auditor in the sum of two thousand dollars, conditioned that he will diligently, faithfully and impartially perform all and singular the duties enjoined on him by law, and take and subscribe on such bond an oath of office. If a person so elected or appointed fails to give such bond or to take such oath within ten days after receiving notice from the county auditor so to do, the office to which he was elected or appointed shall be considered vacant. (101 v. § 9.)

Bond and
oath.

SECTION 3368. The county commissioners of each county shall fix the salary of each township, village and city assessor in such county. Such salary shall not be less than three dollars and fifty cents per day and shall not exceed one hundred and fifty dollars per month for the time necessarily employed in the performance of their duties. Such salary shall be payable monthly from the county treasury on the allowance thereof by the commissioners upon the warrant of the county auditor. (100 v. 83 § 6.)

Compensation,
how paid.

SECTION 3369. If by reason or failure to give bond or take the oath of office, failure to elect, or from any other cause, there is a vacancy in such office in a township, it shall be forthwith filled by the township trustees thereof or a majority of them. If from any of such causes there is a vacancy in such office in any city, it shall be forthwith filled by the mayor, city treasurer, and the president of the board of sinking fund trustees or any two of them. If from any of such causes there is a vacancy in such office in any village, it shall be forthwith filled by the mayor and confirmed by the council. The appointee to fill such vacancy shall be a competent and suitable elector of such township or city, respectively, who will accept and perform the duties of the office. Such appointee shall give bond and take an oath of office as is required herein of a person originally elected to the office. (101 v. § 9.)

Vacancy in
office, how
filled.

Form of
ballot.

SECTION 5035. The names of candidates for assessor of real property, however nominated, shall be placed on one independent and separate ballot without any designation whatever, except for assessor of real property and the number of assessors to be elected. The ballots for the election of such assessors shall be prepared and printed in the manner herein provided for the election of members of the board of education. (100 v. 81 § 1.)

Returns and
canvass of
vote.

SECTION 5119. In elections of assessors of real property, the judges and clerks, of election in each precinct shall keep a separate poll book for such election, and the returns thereof, duly certified as in other cases, shall be made to the board of deputy state supervisors of the county, which board shall open the returns, canvass the vote and declare the result, and within ten days thereafter give notice to each of the persons so elected. (100 v. 81 § 1.)

How result
determined

SECTION 5121. In the canvass of the vote for members of the board of education, or assessors of real property, the person having the highest number of votes shall be declared elected, and the next highest, and so on, until the number required to be elected shall have been selected from the number having the highest number of votes. If any number of persons greater than the number to be elected at such election have the highest and an equal number of votes, the board making the canvass shall determine by lot which of the persons shall be duly elected. (97 v. 354 § 1; 98 v. 116 § 1; 100 v. 81 § 1.)

Organization
of board of
assessors.

SECTION 5544. The members of the board of assessors of real property in each city shall meet at the county auditor's office on or before the first Monday in January after their election at twelve o'clock noon of that day and elect one of their number as president and another as secretary of such board. (100 v. 82 § 3.)

Board of real
estate as-
sessors in
cities.

SECTION 5545. Any board of real estate assessors in any city elected under the provisions of this act which shall deem it necessary to enable them to complete within the time herein prescribed the proper listing and valuation of the real property within such municipality shall have power to employ a chief clerk and appoint such expert assistance, as such board may deem necessary, and fix their compensation, which shall be paid out of the county treasury upon the order of said board of assessors and the warrant of the county auditor, and such incidental expenses as such board shall deem necessary, shall be paid out of the county treasury in like manner, provided, however, that the total cost of any quadrennial appraisement in any city shall not exceed the sum of one-twentieth of one per cent. of the total tax duplicate of said city for the year next preceding that in which said quadrennial ap-

praisement is made, unless said excess shall have been authorized by the board of county commissioners and county auditor of the county in which said city is situated prior to the incurring of any such excess expense, and shall have been incurred in accordance with such reasonable provisions and regulations as may have been prescribed by such board of county commissioners and county auditor.

SECTION 5546. In cities such board of real estate assessors shall cause to be printed in pamphlet form a list showing all the real estate owners in each ward, together with the lot numbers, street numbers, if any, feet frontage and valuation made by them of each parcel of real estate, and cause a copy thereof to be mailed to each owner of real estate in the ward. In townships and villages the auditor shall cause to be printed in pamphlet form a list showing all the real estate in such township or village, together with the lot number, street number, if any, township, range, survey, acreage and valuation made by the assessors, and cause a copy thereof to be mailed to each owner of real estate in such township or village. The expense of preparing, printing and circulating such pamphlets in cities shall be paid out of the county treasury upon the order of the board of assessors and the warrant of the county auditor; in townships and villages the same shall be paid upon the order of the county commissioners and the warrant of the county auditor.

Duties of such board.

SECTION 5547. Each assessor of real estate shall be shall complete such valuation on or before July first fol- before the fifteenth day of January after his election and shall complete such valuation on or before July first following. (100 v. 83 § 5.)

When assessors' duty begins.

SECTION 5548. The auditor of each county shall upon the passage hereof, and on or before the 10th day of January, of every fourth year thereafter, make out and deliver to the assessor of each village and township in his county, and to the board of assessors of each city in his county, an abstract from the books, in his office, containing a description of each tract and lot of real property situate within such village, township, or city, as the case may be, with the name of the owner thereof, if known, and the number of acres or quantity of land contained therein as the same shall appear on his books; and also a map of each township and village within each township and of each city within his county, with such plat books as may be necessary to enable the village and township assessors and the board of city assessors to make a correct plat of each section, survey, and tract in their respective districts.

Duty of county auditor.

County commissioners to make maps made.

SECTION 5549. If, in the opinion of the county commissioners, it is necessary to the proper appraisal of the real estate of such county, on or before their June session, one thousand nine hundred and thirteen, and every fourth year thereafter, they may advertise for four consecutive weeks in one or more newspapers of general circulation in the county, for sealed proposals to construct the necessary maps and plats to enable the assessors in the county, or any district thereof, to correctly reappraise all real estate. The maps and plats shall be made under the supervision of the county auditor, and such advertisement shall particularly specify the extent and character of the work to be done. Each bid shall be accompanied by a good and sufficient bond of not less than one thousand dollars conditioned that said bidder will not fail or refuse to enter into contract in accordance with the advertised proposals, in case his bid is accepted. The commissioners shall open the bids on the day named in the advertisement, and, within three days thereafter, award the contract to the lowest and best bidder, if, in their opinion, it is to the interest of the county so to do, or they may reject any and all bids. (R. S. Sec. 2789.)

Bidder to give bond; pay-ment, etc.

SECTION 5550. If the contract is awarded, the bidder to whom it is awarded, shall forthwith give a good and sufficient bond, with two or more sureties, in an amount of not less than two thousand dollars, nor more than ten thousand dollars, as required by the county commissioners, conditioned for the prompt, faithful, and accurate performance of the work to be done. On completion of any city, village, township, or district, the work shall be paid for out of the county treasury, on the warrant of the county auditor, after it has been duly accepted and approved by the county commissioners. No bill shall be allowed until the auditor and commissioners are satisfied that the labor has been performed in accordance with the contract on file with the county auditor. In counties or districts having no map, the commissioners shall furnish it under the provisions of this chapter. (R. S. Sec. 2789.)

Tax maps of subdivisions, etc.

SECTION 5551. The board of county commissioners may appoint the county surveyor, who shall employ such number of assistants as are necessary, not exceeding four, to provide for making, correcting, and keeping up to date a complete set of tax maps of the county. Such maps shall show all original lots and parcels of land, and all divisions, subdivisions and allotments thereof, with the name of the owner of each original lot or parcel and of each division, subdivision or lot, all new divisions, subdivisions or allotments made in the county, all transfers of property showing the lot or parcel of land transferred, the name of the grantee, and the date of the transfer, so that such maps shall furnish the auditor, for entering on the tax duplicate,

a correct and proper description of each lot or parcel of land offered for transfer. Such maps shall be for the use of the board of equalization and the auditor, and be kept in the office of the county auditor. (R. S. Sec. 2789a.)

SECTION 5552. The board of county commissioners shall fix the salary of the draughtsman at not to exceed two thousand dollars per year. They shall likewise fix the number of assistants not to exceed four, and fix the salary of such assistants at not to exceed fifteen hundred dollars per year. The salaries of the draughtsman and assistants shall be paid out of the county treasury in the manner as the salary of other county officers are paid. (R. S. Sec. 2789b.)

Draughtsman
and assistants;
compensation,
how paid.

SECTION 5553. An assessor, from the maps and descriptions furnished him by the county auditor and other sources of information, shall make a correct and pertinent description of each tract and lot of real property in his district. When he deems it necessary to obtain an accurate description of any separate tract or lot in his district, he may require the owner or occupier thereof to furnish it, with any title papers he has in his possession. If such owner or occupier, upon demand, neglects or refuses to so furnish a satisfactory description of such parcel of real property, the assessor may employ a competent surveyor to make a description of the boundaries and location thereof, and a statement of the quantity of land therein, and the expense of such survey shall be returned by such assessor to the auditor of the county, who shall add it to the tax assessed upon such real property, and it shall be collected by the treasurer of the county with such tax, and when collected, shall be paid, on demand, to the person to whom it is due. (R. S. Sec. 2790.)

Duties of dis-
trict assessor.

SECTION 5554. The assessor, in all cases, from actual view, and from the best sources of information within his reach, shall determine, as near as practicable, the true value of each separate tract and lot of real property in his district, according to the rules prescribed by this chapter for valuing real property. He shall note in his plat-book, separately, the value of all dwelling houses, mills, and other buildings, which exceed one hundred dollars in value, on any tract or plat of land not incorporated, or on any land or lot of land included in a municipal corporation, which shall be carried out as a part of the value of such tract. He shall also enter therein the number of acres of arable or plow land, meadow and pasture land, and wood and uncultivated land, in each tract, as near as possible. (R. S. Sec. 2790.)

Description
and value of
real estate.

SECTION 5555. The assessor shall ascertain from the owner or agent, the amount of the mortgage indebtedness upon each tract and lot in his district, and report the ag-

Mortgages;
copy furnished
owner.

gregate amount to the county auditor. Before he makes his returns to the county auditor, he shall deliver to the owner or agent of any tract or lot in his district, by mail or otherwise, if known, and a resident of the district, a true and certified copy of the valuation of each tract or lot, also of any building or buildings thereon, so valued by him. The blanks necessary for the purposes of this and the next two preceding sections shall be furnished by the county auditor, and paid for by the county commissioners out of the county treasury. (R. S. Sec. 2790.)

Assessors to have certain sections platted, etc., and plat recorded.

SECTION 5556. When an original survey, section, tract, or lot has become divided into such small parcels or fractions, as to render the description of the several parts thereof indefinite and doubtful, the assessors of real property in their several districts, when appraising any such survey and section, tract, or lot, or part thereof, so divided, shall cause the said section, or such parts thereof as may be necessary, to be accurately platted and laid out into such subdivisions as the different titles to the land therein may require, and number the said fractions or subdivisions as fractions or subdivisions of said section, tract, or lot or part thereof, or such parts thereof as may be subdivided, and deliver the plat so numbered to the recorder of the county, who shall accurately record it. From and after such record has been made, the numbers so given to said subdivisions or fractions shall be a sufficient description of the land so platted, numbered, and recorded, for all purposes of taxation and conveyancing. (R. S. Sec. 2791.)

Owner of land to produce to county auditor survey, etc., in certain cases.

SECTION 5557. When the assessor has neglected to plat and number such divisions, or the survey, section, tract, lot, or part thereof, is subdivided after the assessment and appraisal thereof, and in the opinion of the auditor of the county it is required to be platted and numbered for the purpose of a pertinent description thereof upon his duplicate, the auditor may require the owner or owners, occupier or occupiers, of such section, tract, lot, or part thereof, to produce to him at his office the title papers and surveys of the several subdivisions thereof, as well as of the survey, section, tract, lot, or part thereof, subdivided, on a day certain, not longer than thirty, nor less than ten days from the date of such notice. (R. S. Sec. 2791.)

County auditor may require owner to make survey, etc.

SECTION 5558. If the owner or owners, occupier or occupiers, of a survey, section, tract, lot, or part thereof, so subdivided, fails to appear when so required, and produce the title papers, or so producing them, the auditor, without a survey, can not plat and number said subdivisions, he may require such owner or owners, occupier or occupiers, to cause such subdivisions to be surveyed, platted and numbered within twenty days, and said sur-

vey and plat delivered to the recorder of said county for record. If such survey and plat is not made and delivered to the recorder within the time required, or the owner or owners, occupier or occupiers, or any of them, have not appeared when so required, the auditor may cause the subdivision or subdivisions of such survey, section, tract, lot, or part thereof, to be surveyed, platted, and numbered by the county surveyor and recorded by the county recorder. The expense of the survey and record so made by the order of the county auditor shall be reported to him by the surveyor and recorder, and by said auditor added to the tax on such subdivisions in proportion to the quantity of land in each, which shall be collected as the other taxes against them, and when collected paid over to the parties entitled thereto on the warrant of the auditor. (R. S. Sec. 2791.)

SECTION 5559. When the title papers are produced to the auditor, he may plat, allot, and number said subdivisions, if practicable. The plat so made by the auditor shall be recorded upon the records of deeds of the county. After it has been so platted and numbered by the auditor, or by the surveyor, it shall be sufficient for all purposes of taxation to enter such subdivisions upon the duplicate by the numbers thereof, as provided by law for separate parcels of land, which shall be a pertinent and sufficient description thereof. (R. S. Sec. 2791.)

Plat to be recorded, etc.

SECTION 5560. Each separate parcel of real property shall be valued at its true value in money, excluding the value of the crops growing thereon. The price for which such real property would sell at auction, or at forced sale, shall not be taken as the criterion of the true value, and where the fee of the soil of a tract, parcel or lot of land, is in any person natural or artificial, and the right to minerals therein in another, it shall be valued and listed agreeably to such ownership in separate entries, specifying the interests listed, and be taxed to the parties owning different interests, respectively. (R. S. Sec. 2792.)

Tracts to be valued separately; rules therefor.

SECTION 5561. The assessor shall deduct from the value of such tracts of land, as provided in the next preceding section, lying outside of municipal corporations, the amount of land occupied and used by a canal or used as a public highway, at the time of such assessment, and if he fails to do so, the county auditor may make such deductions. (R. S. Sec. 2792.)

Deductions by assessor.

SECTION 5562. The annual board of equalization may reduce the mineral value assessed against lands containing or producing petroleum, oil, natural gas, coal, ore, limestone, fire clay, or other minerals in proportion as the product of such mineral has diminished, if such mineral product was considered as a part of the value of said real es-

Deduction by board of equalization.

tate in its previous appraisement for taxation. Annual assessors or boards of equalization may assess such mineral values as developments of its product or existence are made. (R. S. Sec. 2792.)

Lands in which title to soil and minerals is not in same person.

SECTION 5563. Where the fee of both the soil and the minerals, except crude petroleum and other like substances, or part of either, of a lot or parcel of land was owned by the same person, natural or artificial, when the last quadrennial appraisement was made, but the title to the fee of the soil is in one or more persons, natural or artificial, and the title to such minerals, or any of them, is in another person, natural or artificial, the county board of equalization, at its annual meeting each year, other than the year on which the quadrennial appraisement is made, and where such division has not already been made, shall equitably divide, and apportion the valuation of such tract or parcel of land, made at the next preceding quadrennial appraisement, between the owner or owners of the fee of the soil, and the owner or owners of such minerals so held separate from the fee in the soil, according to the relative value of the interests so held by such owners of the fee of soil and such minerals respectively. Such division or apportionment shall remain in force until the next quadrennial appraisement. (R. S. Sec. 2792a.)

Examination of buildings.

SECTION 5564. For the purpose of enabling the assessor to determine the value of buildings and other improvements, he shall enter, with the consent of the owner or occupant thereof, and fully examine all buildings and structures of every kind, which are by this title either liable to or exempt from taxation. (R. S. Sec. 2793.)

Assistant assessors.

SECTION 5565. An assessor who deems it necessary to enable him to complete, within the time prescribed, the listing and valuation of the property, moneys, and credits of his district, township, or ward, with the approbation of the county auditor, may appoint a qualified citizen of his county or township as an assistant, and assign to him such portion of his district, township, or ward, as he thinks proper. An assistant so appointed, within the division of such district, township, or ward assigned him, under the direction of the assessor, after giving bond and taking an oath, as prescribed by law, shall perform all the duties enjoined upon, vested in, or imposed upon assessors by the provisions of law. (R. S. Sec. 2794.)

Compensation.

SECTION 5566. As compensation each assistant assessor shall receive for each day necessarily employed in the performance of his duties, the sum of three dollars to be paid out of the county treasury upon the approval of the county auditor and allowance of the county commissioners. (Act of May 10, 1910.)

SECTION 5567. An assessor or his assistant who refuses or knowingly neglects to perform any duty enjoined on him by law, or consents to or connives at any evasion of the provisions of this chapter, whereby property required to be assessed is unlawfully exempted, or the valuation thereof entered at less than its true value, for each such neglect, refusal, consent, or connivance, shall forfeit and pay to the state not less than two hundred dollars nor more than one thousand dollars, to be recovered by action. (R. S. Sec. 2796.)

Penalty for misconduct of assessor.

SECTION 5568. When any person lays out a village or city, or any addition thereto, before the plat thereof is recorded, he shall present it to the county auditor, who shall cause the assessor of the proper locality to assess and return the true valuation of each lot or parcel of land described in such plat in like manner as new structures are valued. Thereupon such lots or parcels shall be entered on the tax list in lieu of the land included therein. In making such valuation, regard shall be had to the next preceding quadrennial valuation of real estate, so that the said lots shall, as near as practicable, be equalized with adjacent lands and lots according to such quadrennial valuation. (R. S. Sec. 2797.)

Plats presented to auditor for assessment.

SECTION 5569. Each assessor, on or before the first Monday of July, one thousand nine hundred and ten, and every four years thereafter, shall make and deliver to the auditor of the county a return, in tabular form, contained in a book to be furnished him by such auditor, of the amount, description, and value of the real property subject to be listed for taxation in his district. Such return shall contain: First, the names of the several persons, companies, or corporations, in whose names the several tracts of real property, other than city or village property, in each township within his district have been listed, and in appropriate columns, opposite each name, the description of each tract, designating the number of acres, the number of the section, and the part thereof, and of the township or survey, listed in such name, and the value of each separate tract, as determined by the assessor; second, the names of the several persons, companies or corporations in whose names the several lots of real property in each city or village in his district have been listed, and in the appropriate columns, opposite each name, the description of each lot and the value thereof, as determined by the assessor; and such description shall designate the city or village, the number of lot, and the part thereof; and if a part of a lot listed, it shall state the number of feet along the principal street on which it abuts. If the name of the owner of any tract of land or lot is unknown, the word "unknown" shall be entered in the column of names opposite said tract or lot. If such land is situated in the Virginia military district, or not em-

Assessors' return to county auditor; valuation of real estate.

braced in any land district, it shall set forth the original survey or surveys, part or parts thereof, contained in each tract so listed. (R. S. Sec. 2798.)

Return of exempted real estate.

SECTION 5570. An assessor, at the time of making the assessment of real property subject to taxation, shall enter in a separate list pertinent descriptions of all burying grounds, public school houses, houses used exclusively for public worship, institutions of purely public charity, and public buildings and property used exclusively for any public purpose, with the lot or tract of land on which such house, institution or public building is situated, and which are exempt from taxation. He shall value such houses, buildings, property, and lots and tracts of land at their true value in money, in like manner as he is required to value other real property, designating in each case the township, city or village, and number of the school district, or the name or designation of the school, religious society, or institution to which each house, lot, or tract belongs. If such property is held and used for other public purposes, he shall state by whom or how it is held. (R. S. Sec. 2799.)

Errors to be corrected; deductions.

SECTION 5571. A county auditor, from time to time, shall correct any errors which he may discover in the name of the owner, in the valuation, description, or quantity of any tract or lot contained in the list of real property in his county; but he shall not make any deductions from the valuation of any tract or lot of real property, except such as have been ordered, either by the state board or by the county board of equalization, or upon the written order of the auditor of state. Such written order shall only be made upon a statement of facts submitted to the auditor of state in writing. (R. S. Sec. 2800.)

Erection of new or destruction of old structures.

SECTION 5572. A county auditor shall correct the valuation of any parcel of real property on which any new structure of over one hundred dollars in value has been erected, or on which any structure of like value has been destroyed, agreeably to the return thereof made in accordance with the provisions of this title by the assessor. (R. S. Sec. 2801.)

Duty of auditor discovering omission.

SECTION 5573. On careful examination of the returns of an assessor, if the county auditor discovers that any tract of land or any lot or part of either, has been omitted, he shall add it to the list of real property, with the name of the owner, and forthwith notify the proper assessor of such omission. Such assessor shall forthwith ascertain and return the value of such tract or lot, or part thereof, and in case of his inability or neglect, the auditor may ascertain the value thereof and place it opposite such property. (R. S. Sec. 2802.)

SECTION 5574. When a county auditor discovers or has his attention called to the fact, that an assessor in any previous year had omitted to return, or, in any year omits to return lands, town lots, or improvements, structures or fixtures thereon, subject to taxation, situated within the county; or if such property has escaped taxation by reason of an error of the auditor, he shall ascertain the value thereof for taxation, as near as may be, and enter said lands, town lots, or improvements upon the duplicate of the county, then in the hands of the county treasurer, and add to the taxes of the current year the simple taxes of each and every preceding year in which the property has escaped taxation, as far back as the next preceding appraisalment and equalization of real estate in his county, unless in the meantime the property has changed ownership, in which case only the taxes chargeable since the last change of ownership shall be added; or the owner thereof, if he desires, may pay the amount of such taxes into the county treasury, on the order of the auditor. (R. S. Sec. 2803.)

Restoring
lands omitted
from duplicate
and assessing
taxes thereon.

SECTION 5575. At the time of making the lists of personal property, the assessor of personal property shall make a list of real property which has become subject to taxation, but is not on the tax list, and affix a value thereto in conformity to the rules prescribed for assessors in assessing real estate. He shall also make and return a list of all new buildings or other structures over one hundred dollars in value, if such value has not been previously added to or included in the valuation of the land on which they have been erected. He shall specify the tract or land on which the structure stands, the kind of structure and the value which, in his opinion, has been added to the tract or lot by the erection of the structure. (R. S. Sec. 2753.)

Assessing
omitted realty
and new
structures.

SECTION 5576. Such assessor, if he ascertains that, at the last quadrennial period or annual return, a mistake was made in the value of an improvement or betterment of real property, or that the true value thereof was omitted, shall return the correct value, having first given notice to the owner or agent thereof, of his intention so to do. Such addition shall be a proper subject for the determination of the next annual board of equalization upon the petition of the owner or agent of the property when filed for that purpose. (R. S. Sec. 2753.)

Assessing
improvements
and better-
ments.

SECTION 5577. Additions made by such assessor in conformity to the provisions of the next two preceding sections shall be listed upon the grand duplicate of the county and placed in the hands of the county treasurer for collection, subject to such modification, if any, as may be made by the next annual board of equalization. (R. S. Sec. 2753.)

Collection of
taxes on the
foregoing.

Omission of
structures,
etc., destroyed.

SECTION 5578. In case of the destruction by fire, flood, cyclone, storm or otherwise, of a new structure, or of orchards, timber, ornamental trees or groves, over one hundred dollars in value, the value of which had been included in a former valuation of the tract on which they stood, such assessor shall determine, as near as practicable, how much less valuable such tract or lot is in consequence of such destruction and make return thereof. If the assessor fails or neglects so to do, the county or city board of equalization shall perform such duty and the auditor shall deduct the losses from the value of such property as it stands on the tax list. (R. S. Sec. 2753.)

BOARDS OF EQUALIZATION AND REVIEW.

SECTION

5579. Quadrennial appraisement of real estate.

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QUADRENNIAL COUNTY BOARD.

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- 5618. Board of review for municipal corporations.
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- 5623. Secretary of board, duties, etc.
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SECTION 5579. All powers and duties conferred by law upon county auditors, the state auditor, county boards of equalization, board of revision, boards of review of municipalities, election boards, and state boards of equalization, relating to decennial and other equalizations of real property, are hereby made applicable and extended to the equalization of quadrennial appraisements of real estate. (100 v. 84 § 10.)

ANNUAL COUNTY BOARD.

SECTION 5580. The county commissioners and county auditor shall constitute a board for the annual equalization of the real and personal property, moneys and credits in each county. The board shall meet for that purpose at the auditor's office, in each county, on the Wednesday after the third Monday in May, annually. (R. S. Sec. 2804.)

SECTION 5581. The auditor shall appoint such messengers and clerks as the board deem necessary, who shall receive not to exceed three dollars per day for their services for the time actually employed, which shall be paid out of the county treasury. (R. S. Sec. 2804.)

SECTION 5582. The board shall hear complaints, and equalize the valuation of all real and personal property, moneys and credits within the county, and be governed by the rules prescribed for the government of quadrennial county boards for the equalization of real property, but it shall not reduce the valuation of the real property of the county below the aggregate value thereof as fixed by

the state board of equalization, nor below its aggregate value on the duplicate of the preceding year, to which shall be added the valuation of all new entries and new structures over the value of those destroyed, as returned by the several township assessors for the current year. (R. S. Sec. 2804.)

Interested persons given notice.

SECTION 5583. Except as to new structures, and structures destroyed, and lands and lots brought onto the tax list since the preceding decennial state board of equalization, the board shall not increase or reduce the valuation of any real estate, except upon reasonable notice to all persons directly interested, and an opportunity for a full hearing of the question involved. (R. S. Sec. 2804.)

Further duties of the board.

SECTION 5584. The president or presiding officer pro tem of the board may administer oaths. The board may call persons before it and examine them under oath as to their own or other's property, moneys, credits and investments to be placed on the duplicate for taxation, or the value thereof, and order any property, moneys, credits, or investments to be placed on the duplicate which have not been listed for taxation, and fix the value thereof according to law, and increase the valuation of such property, moneys, credits and investments as, in its judgment, have been listed at less than their true value in money, and reduce the valuation of such as have been appraised above their true value in money. (R. S. Sec. 2804.)

Penalty for failure to appear.

SECTION 5585. If a person notified to appear before the board refuses or neglects to appear at the time required, or appearing, refuses to be sworn, or answer any question put to him by the board, or by its order, the presiding officer shall make complaint thereof, in writing to the probate judge of the county, who shall proceed against such person in like manner as is provided for in the last subdivision of chapter three of this title. (R. S. Sec. 2804.)

Duty of assessor.

SECTION 5586. The board shall call each assessor before it, at least one day in each year, to aid it in its duties, and to furnish information relative to the lists returned by him. An assessor shall appear before the board at least one day in each year when so called and furnish such information as he can, pertinent to the matters coming before it. (R. S. Sec. 2804.)

Exceptions.

SECTION 5587. The board shall not equalize the real and personal property, money and credits in cities. (R. S. Sec. 2804.)

Contents of notice to persons interested in valuation of real estate.

SECTION 5588. The notice provided for in section fifty-five hundred and eighty-three shall describe the real estate whose tax value is to be acted upon by the descrip-

tion thereof in the tax duplicate of the current year, and state the name in which it is taxed and that the tax value thereof will be acted upon by the board on the tenth day after said notice has been served as provided in this chapter. (R. S. Sec. 2804a.)

SECTION 5589. Such notice shall be served by delivering a copy thereof to the person or persons interested in such real estate, or by leaving a copy at the usual place of residence or business of such person or persons. If no such place of residence or of business is found in the county, then such copy shall be delivered to the agent in charge of the real estate and collecting the rents thereof. If no such agent is found in the county, such notice shall be served by advertisement thereof inserted once in a newspaper of general circulation in the county in which the real estate is situated. Notices to the respective persons interested in different pieces of real estate may be united in one advertisement under the same general heading. Notice served in accordance with any of the above provisions shall be sufficient. (R. S. Sec. 2804b.)

Service of
notice.

SECTION 5590. The county auditor shall lay before the board and also before all city boards of equalization, if there be any in the county, the returns of the assessors for the current year, and such returns as are required to be made to the county auditor as is provided in sections fifty-four hundred and four and fifty-four hundred and five, and also the valuation of the real estate as entered on the duplicate of the preceding year, or as fixed by the state board of equalization, with such maps, returns, lists, abstracts and other papers that may be in the auditor's office pertinent to their duties. Each board shall keep a regular journal of its proceedings, which shall be deposited with the auditor. (R. S. Sec. 2806.)

Duties of
auditor.

SECTION 5591. Such boards shall hear complaints and equalize the assessments of all personal property, moneys and credits, new entries and new structures returned for the current year by the township assessors and county auditor. It may add to, or deduct from the valuation of personal property, or moneys, or credits, of any person returned by the assessor or county auditor, or which may have been omitted by them, or add other items upon such evidence as is satisfactory to the boards whether the return is made upon oath of each person or upon the valuation of the assessor or county auditor. (R. S. Sec. 2807.)

Duties and
powers as to
equalization,
etc.

SECTION 5592. When an addition is ordered to be made to any list returned under oath, a statement of the facts upon which such addition was made shall be entered on the journal of the board. No such addition shall be made to such list returned under oath without the board having first given reasonable notice to the person or per-

Notice to
taxpayer.

sons, if their residence is within the county, whose personal property is sought to be added to, or the valuation thereof increased, to appear before the board at a time and place to be fixed by it, and show cause why such addition should not be made or such valuation increased. When a reduction is ordered to be made in the amount of personal property or moneys or credits of any person, whether such return is made by such person or by the assessor or county auditor, a statement of the facts on which such reduction was made shall be entered on the journal of the board. (R. S. Sec. 2807.)

Deductions.

SECTION 5593. The board, when it is made to appear to its satisfaction that any personal property returned by the township assessors or county auditors, for the current year, has been destroyed by fire, flood, tornado or otherwise, after the second Monday in April and before its final adjournment, may deduct from the valuation of the personal property, or moneys or credits of the owner of such destroyed property so returned, the value of the personal property so destroyed. (R. S. Sec. 2807.)

QUADRENNIAL COUNTY BOARD.

Quadrennial
county board
of equaliza-
tion.

SECTION 5594. The auditor, surveyor and commissioners of each county shall compose the county board of equalization of the real property within the county, except such property as lies within a city. The board shall convene at the office of the county auditor on the third Monday of July, one thousand nine hundred and ten, and every fourth year thereafter and shall close its session on or before the first Monday in October then next following. Each member thereof shall be sworn, faithfully and impartially, to equalize the value of real estate within the county that is within their jurisdiction, according to law. Three members shall form a quorum. The auditor shall keep a full and accurate record of the proceedings and orders of the board. (R. S. Sec. 2813.)

Adjournment
of board of
equalization.

SECTION 5595. The quadrennial county board of equalization shall complete its work of equalization, on or before the fourth Monday of February, of the year next following the beginning of the equalization. On the completion of such work the board shall adjourn as a board of equalization. (R. S. Sec. 2813a.)

Notice by
auditor.

SECTION 5596. The auditor shall immediately thereafter, give ten days' public notice by advertisement in one or more newspapers, that the equalization has been completed, and that complaints against any valuation may be filed with the auditor of the county on or before the fifteenth day of April next following and will be heard by the board of revision, stating in the notice the time and place of the meeting of said board. Such complaints shall be filed on or before the fifteenth day of May next following. (R. S. Sec. 2813a.)

SECTION 5597. Each member of the quadrennial county board, including the county auditor and the county surveyor, and each member of the annual county board of equalization shall be entitled to receive for each day necessarily employed in the performance of his duties, including his duties as a member of the board of revision, the sum of three dollars. (R. S. Sec. 2813a.)

Compensation
of members of
boards.

SECTION 5598. The auditor shall lay before the board the returns made by the district assessors, with the additions which he shall have made thereto, and it shall then forthwith proceed to equalize such valuations so that each tract or lot shall be entered on the tax list at its true value, and for this purpose it shall observe the following rules:

Proceedings,
rules to gov-
ern.

First. It shall raise the valuation of such tracts and lots of real property as, in its opinion, have been returned below their true value to such price or sum as it believes to be the true value thereof, agreeably to the rules prescribed by this title for the valuation thereof;

Second. It shall reduce the valuation of such tracts and lots as, in its opinion, have been returned above their true value, as compared with the average valuation of the real property of such county, having due regard to their relative situation, quality of soil, improvement, natural and artificial advantages possessed by each tract or lot;

Third. It shall not reduce the aggregate value of the real property of the county below the aggregate value thereof, as returned by the assessors, with the additions made thereto by the auditor, as hereinbefore required. (R. S. Sec. 2814.)

SECTION 5599. The quadrennial county board of equalization shall sit as a board of revision, when notified by the auditor of the county to meet for that purpose. It shall begin its session as a board of revision, on the first Monday of May following the completion of the quadrennial equalization, and shall close its session on or before the fourth Monday of September next following. (R. S. Sec. 2814a.)

Board of
revision.

SECTION 5600. After the completion of the equalization by the board, complaints against any valuation may be filed with the auditor of the county, and, if such complaint has been filed on or before April 15th thereafter against any valuation of a quadrennial county board, or, if the auditor deems it advisable, he shall, notify the members of the proper board of equalization in writing to meet and sit as a board of revision on the day and at the place provided by law for the meeting of the board. He shall give ten days' public notice, by advertisement, in one or more newspapers, of the time and place of the meeting of the board of revision and the purpose thereof. (R. S. Sec. 2814a.)

Complaints
against
valuation.

Board to investigate, etc.

SECTION 5601. The board of revision shall investigate all such complaints and all complaints against any valuation filed with it as a board, or made by the county auditor, and may increase or decrease any valuation complained of and no others. The board, in all respects shall be governed by the laws governing the valuing of real property, and shall make no change in any valuation complained of except in accordance with such laws, and subject to the laws regulating and restricting the limit of equalization. No valuation, as fixed by the board of equalization, shall be increased by the board of revision, in any case, except upon reasonable notice as prescribed by this chapter, to all persons directly interested and an opportunity for a full hearing. The auditor of the county shall correct the tax duplicate according to the deductions and additions ordered by the board of revision, in the manner provided by law for making corrections thereof. (R. S. Sec. 2814a.)

ANNUAL STATE BOARD FOR BANKS.

(From Act of May 10, 1910.)

Powers of the tax commission.

SECTION 103. The commission shall have authority to increase or decrease the value of the shares of incorporated banks and also the shares of unincorporated banks the capital stock of which is divided into shares each of which shares is an aliquot part of the capital so divided, and of the property representing the capital employed by unincorporated banks the capital stock of which is not divided into shares and for this purpose it shall on the third Tuesday of June, annually, examine the returns of said banks to the county auditors and the value of said shares and of the property representing the capital employed as fixed by the county auditors, as the same shall have been reported by the county auditors which report shall be made to the commission.

Complaints against valuation.

SECTION 104. The commission shall hear complaints and increase or decrease the value of said shares and property representing capital employed, if in the judgment of the commission, the value of all the bank property so reported to the commission by the county auditors is not its true value in money.

Commission to report to county auditors.

SECTION 105. The commission forthwith after such valuation is made, shall certify to the auditors of the proper counties, the valuations of the shares of, and property representing capital employed by banks situated in such counties, which valuation shall be placed upon the proper tax duplicate.

STATE BOARD OF EQUALIZATION.

(From Act of May 10, 1910.)

SECTION 106. Each county auditor, on or before the first Monday of November, 1910, and every fourth year thereafter, shall make and transmit to the commission an abstract of the real property of each taxing district in his county, in which he shall set forth the value thereof as returned by the assessors, with such additions as have been made thereto.

County auditor to transmit abstract.

SECTION 107. The commission shall, on or before the first day of April following, determine whether the real property of the several counties, cities, villages and taxing districts in the state shall have been assessed at its true value in money, and if, in the opinion of the said commission, the real property which any county, city, village or taxing district in the state, as reported by the said auditors to said commission, is not on the duplicate at its true value in money, the said commission may increase or decrease the valuation in such county, city, village or taxing district by such rate of per cent. or by such amount as will place said property on the duplicate at its true value in money.

The tax commission to equalize property.

SECTION 108. When the commission has determined the true value of the real property in the several taxing districts the commission shall transmit to each county auditor a statement of the amount to be added or deducted from the valuation of the real property of each taxing district in his county, specifying the amount to be added to or deducted from the valuation of the real property of each of the several taxing districts. The county auditor shall forthwith add to or deduct from each tract or lot of real property in his county, the required per cent. or amount on the valuation thereof, as it stands, after it has been equalized by the county and city boards of equalization, adding or deducting, in each case, any sum less than five dollars, so that the value of any separate tract or lot shall be ten dollars or some multiple thereof.

Commission to transmit statement to county auditors.

BOARD OF REVIEW FOR MUNICIPALITIES.

SECTION 5618. Upon the written application of a county auditor to the state board of appraisers and assessors for laying excise taxes for the appointment of a board of review for a municipal corporation of such county, for the equalization of real and personal property, moneys and credits within such municipal corporation, said state board may appoint such board of review, to be composed of three citizens, freeholders of such municipal corporation not more than two of whom shall belong to the same political party. (95 v. 481 § 1.)

Board of review for municipal corporations.

Term, vacancies, removals.

SECTION 5619. One member of the board of review shall be appointed for the term of one year, one member for the term of three years, and one member for the term of five years. Thereafter at the expiration of the term of a member, there shall be appointed by the state board of appraisers and assessors, a freeholder of such municipal corporation as successor to such member for the term of five years, and all vacancies in the board shall be filled for the unexpired term in the manner as the original appointment. The state board of appraisers and assessors for laying excise taxes may remove any member of the board. (95 v. 481 § 1.)

Sessions of board.

SECTION 5620. The board of review shall meet annually at the office of the county auditor on the first Monday in June, and continue in session from day to day, except Sundays and legal holidays, until the Saturday preceding the first Monday in June of the following year. The state board of appraisers and assessors for laying excise taxes may fix the time within which the work shall be completed. (95 v. 482 § 2.)

Compensation of members and meetings.

SECTION 5621. The county commissioners shall fix the salary of the members of the board of review, which shall not be less than three dollars and fifty cents per day for each day the board is in session, and not to exceed two hundred and fifty dollars per month for the time such board is in session. Such salary shall be payable monthly out of the county treasury upon the order of said board and the warrant of the county auditor. The board shall meet in rooms provided by the county commissioners, and when in session, shall devote their entire time to the duties of their office. No member thereof shall be engaged in any other business or employment during the period of time covered by the session of the board. (97 v. 313 § 3.)

Clerks and other employees.

SECTION 5622. The board of review may employ a chief clerk, and appoint such other clerks, not exceeding six, and such messengers, not exceeding six, as it may deem necessary, and fix their compensation, which shall be paid out of the county treasury upon the order of said board, and the warrant of the county auditor. Such incidental expenses as the board deems necessary shall be paid out of the county treasury in like manner. (97 v. 313 § 3.)

Secretary of board, duties, etc.

SECTION 5623. The county auditor of a county in which any of such municipal corporations are located shall be secretary to such board, and in addition to his other duties provided by law, shall be present at each meeting of the board in person or by deputy. He shall keep a correct record of the proceedings of the board in a book to be kept for that purpose, and perform such other duties as the board may order, or as may be incident to his posi-

tion. For his services as secretary to such board he shall receive out of the county treasury upon the order of the board five dollars for each day the board is in session. (95 v. 482 § 4.)

SECTION 5624. Boards of review, within and for their respective municipalities, shall have all the powers and perform all the duties provided by law for all other municipal boards of equalization and revision. They may hear complaints and equalize the valuations of real and personal property, moneys and credits within their respective municipalities. Upon the appointment of a board of review in a municipality all other boards of equalization and revision therein shall be abolished. At the conclusion of the quadrennial appraisalment of real property in such municipal corporation the board of review therein shall sit as a board for the equalization of the value of such real property. (95 v. 481 § 1.)

Powers and duties; abolishment of certain boards.

SECTION 115. All powers, duties and privileges imposed and conferred upon any state board, which board is by this act abolished or its powers and duties in whole or in part conferred upon this commission, or any power or duty which has heretofore been conferred upon any state or county officer or board, which power and duty is hereby conferred upon the commission, is hereby imposed and conferred upon the commission created by this act; provided, that the powers and duties so transferred by this act shall continue to be exercised under existing laws until such time as the commission hereby created has been appointed and qualified; provided further that the auditor of state, treasurer of state, attorney general and secretary of state shall constitute a board of appraisers and assessors with the power to appoint boards of review in municipalities as provided in sections fifty-six hundred and eighteen to fifty-six hundred and twenty-four inclusive of the General Code. (Act of May 10, 1910.)

Appointment of boards of review.

POWERS AND DUTIES OF THE TAX COMMISSION.

Act of May 10, 1910.

SECTION 81. The commission shall prepare and transmit to the auditors of the several counties such forms of returns to be made by them to its office, and such instructions as it deems conducive to the best interests of the state upon a subject affecting taxation, or the construction of any statute effecting taxation the execution of which devolves upon any county or local officer. It shall see that all laws concerning the valuation and assessment of all classes of property, and the collection of taxes thereon are faithfully obeyed. It shall issue such orders and instructions to the different taxing officers as will carry into effect the provisions of law relating to taxation and shall enforce the same agreeably to the provisions of this act. Each such officer shall obey and observe all such orders and instructions, and upon failure shall be subject to the penalties herein provided.

It shall order a reassessment of the real or personal property in any taxing district, when in the judgment of said commission such property has not been assessed at its true value in money, to the end that all classes of property in such taxing district shall be assessed in compliance with the law. When a reassessment is ordered in any taxing district the commission shall appoint an appraiser or board of appraisers who shall forthwith proceed to reassess such property in such taxing district and who shall have all the powers, shall perform all the duties and shall receive the same compensation from the same sources as provided by law for the assessors of real or personal property as the case may be. It shall require county auditors to place upon the tax duplicate any property which may be found to have, for any reason, escaped assessment and taxation.

It may raise or lower the assessed value of any real or personal property, first giving notice to the owner or owners thereof fixing a time and place for hearing any person or persons interested to the end that the assessment laws of the state may be equitably administered. Said hearing shall in case of realty be had within the county in which said realty is situated, and in case of personalty within the county wherein the owner thereof resides if a natural person residing in this state.

For the purpose of protecting the public interest the commission is authorized to appear and upon its application entitled to be heard in any court or tribunal in any proceeding in which an abatement of taxes is sought. It shall be the duty of the clerk of any court of record in this state to immediately transmit to the commission by registered letter a copy of the petition filed in any action in which an abatement of taxes, assessed by the commission, is sought, and charge the fee therefor in the costs.

County auditors and all local officers shall observe and use such forms and obey such instructions.

Penalties—Act of May 10, 1910.

SECTION 111. Whoever violates any provision of this act, or neglects or refuses to perform any duty herein required, for which a penalty has not otherwise been provided, or neglects or refuses to obey any lawful requirement or order made by the commission, for every such violation, failure or refusal shall be fined not less than twenty-five dollars nor more than one thousand dollars for each offense. In construing and enforcing the provisions of this section the act, omission or failure of any officer, agent or other person acting for or employed by any public utility, company, corporation or association acting within the scope of his employment shall in every case be deemed to be the act, omission or failure of such public utility, company, corporation or association.

SECTION 112. Whoever, being a member of the commission, or an assessor or a member of a county board of equalization, or a person whose duty it is to list, value, assess or equalize real or personal property for taxation, shall knowingly or wilfully fail to list or return for assessment or valuation any real estate or personal property, or knowingly or wilfully lists or returns for assessment or valuation any real or personal property at any other than its true value in money, or shall wilfully or knowingly fail to equalize any real or personal property according to its true value in money, shall be fined not less than fifty dollars nor more than five hundred dollars and in addition thereto, if he be an officer, shall forfeit his office or position.

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